

January 26, 2009

His Worship the Mayor
and Members of City Council

Dear Mayor Atchison and Members of City Council:

Re: 2008 Annual Report – Saskatoon Board of Revision

In accordance with the Board of Revision's Policy and Procedures, as Chair of the Board of Revision, I hereby submit the Board's 2008 Annual Report for City Council's information.

Background

Section 192 of *The Cities Act* provides for the establishment of a Board of Revision to deal with appeals arising from assessment procedures. The Board of Revision is set up as an independent administrative tribunal whose main function is to hear complaints (appeals) filed by any person or property owner.

Changes to legislation and decisions from the Court of Appeal have clearly established that the Board of Revision is the tribunal of record in the assessment appeal process. Persons wishing to appeal their assessments must present evidence before the Board of Revision to show that an error has been made. Appellants are precluded from presenting evidence before the Saskatchewan Municipal Board, Assessment Appeals Committee, except in very minimal circumstances. Appeals before the Saskatchewan Municipal Board are based upon the record of the hearings before the Board of Revision. As a result, hearings before the Board of Revision have become longer and more complex.

Reassessments occur every four years and the year 2008 was the fourth year of the reassessment cycle based on rates established for the Province of Saskatchewan as of June 30, 2002.

2008 Composition of the Board

The 2008 Board of Revision consisted of 8 members, and operated with two panels, as follows:

Board Chair	David Gabruch
Panel Chair	Murray Scharf

Regular Members: Adrian Deschamps, Marvin Dutton, Ken Howland, Robin Mowat, Patrick Thomson, and Peter Stroh

Appeals and Hearings

In 2008, the Board received 144 notices of appeal. The Board commenced hearings on February 26, 2008, considering and rendering decisions on 95 appeals. Appendix "A" is a summary of results of appeals heard by the Board of Revision in 2008.

The Board completed its duties on May 30, 2008. All decisions were rendered in writing by this date. A summary of time put in by Board members for the years 1997 to 2008, is attached as Appendix "B". The comparable year for the year 2008 would be 2004 (being the fourth year of a four-year cycle).

Decisions of the Board of Revision can be further appealed to the Assessment Appeals Committee, Saskatchewan Municipal Board. There were 55 decisions of the Board of Revision appealed to the SMB in 2008. The hearings for these appeals are currently being scheduled and it is expected that it will be some time until those decisions are rendered.

Appendix "C" provides a summary of results for the Board of Revision and the Assessment Appeals Committee, Saskatchewan Municipal Board, for the years 1997-2008.

Summary

The timing of the hearings in 2008 (January, February and March) created scheduling challenges as this time of year conflicted with the holiday schedules of several board members. As a result, it was necessary to obtain an extension of time from the Minister to complete the duties of the Board of Revision. It is expected that the 2009 hearings will not get underway until April and as it is a revaluation year, it will present its own unique challenges with respect to scheduling and efficiency. The Board intends to consult further with civic administration and major tax agents to look at ways of improving the efficiency of the hearings.

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As in past years, the Board wishes to commend the Board of Revision staff for its skill and knowledge. The expertise of the staff greatly contributes to the success experienced by the Board of Revision.

Yours truly,

**David Gabruch, Chair
Board of Revision**

2008 BOARD OF REVISION - APPEAL SUMMARY

	Total Appeals Received	Dismissed (Fee not Paid) (Insuff. Grounds) (Refusal to Hear)	Withdrawn	Assessment Adjusted (agreement btwn appt & assr.)	Assessment Adjusted Hrg & Dec. by Board	Assessment Sustained Hrg & Dec. by Board
Residential:						
(Sub-Class Condo)	2	0	1	1	0	0
(Sub-Class Res)	10	2	2	5	1	0
Commercial:						
\$150 Fee	9	0	7	2	0	0
\$500 Fee	10	0	7	2	1	0
\$750 Fee	88	1	15	1	13	58
Multi-Res:						
(Sub-Class MRES)						
\$150 Fee	3	0	0	1	2	0
\$500 Fee	2	0	0	2	0	0
\$750 Fee	20	0	0	0	18	2
*Totals	144	3	32	14	35	60

* An agreement to adjust the assessment is a document signed by the Assessor and the Appellant. It does not need to be ratified by the Board. The result is recorded as Adjusted in the City's CIS database.

s:\baskets\Excel-Files\2008 Appeal Summary

Note to Joanne: Appeal 136/08 is figured into sub-class Res. It is zoned AG but the residential portion of the assessment was appealed.

Updated: Dec 4/08

Appendix B

Board of Revision Members - Summary of Time (breakdown by task)

	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
No. of Appeals Received	714	301	146	37	833	280	228	97	697	169	245	144
No. of Appeals Heard	502	219	61	26	514	126	135	57	442	128	105	95
No. of Board Members	14	12	10	11	11	11	11	11	10	8	10	8
Total Hearing days	259	148.5	54.5	36.5	228	68.5	82	31.5	186	64.5	45.5	30
Avg. Hearing days/person	18.5	12.37	5.45	3.32	20.73	6.23	7.45	2.86	18.6	8.06	4.55	3.75
Total Deliberation days	129.5	61.375	20.125	15.25	69.25	33.75	34	16	58	21	17.5	13.5
Avg. Deliberation days/person	9.3	5.11	2.01	1.39	6.3	3.07	3.09	1.45	5.8	3.5	1.75	1.69
Total Preparation days	n/a	52.125	21.625	16.25	77.5	29.5	32	16	58	23	17.5	15.5
Avg. Preparation days/person	n/a	4.34	2.16	1.48	7.05	2.68	2.9	1.45	5.8	2.88	1.75	1.94
Total Decision-writing days	229.5	140.5	44.5	25	198.5	68.5	56	21	101.5	57.5	44.5	46
Avg. Decision-writing days/person	16.4	11.71	4.45	2.27	18.05	6.23	5.09	1.91	10.15	7.19	4.45	5.75
Total Days for all Tasks	618	402.5	140.75	93	573.25	200.25	204.5	84.5	406	166	125	105
Avg. of days for all tasks/person	44.1	33.54	14.075	8.45	52.11	18.2	18.59	7.68	40.6	20.75	12.5	13.13

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Appendix C

STATISTICS - BOARD OF REVISION & SASK. MUNICIPAL BOARD - 1997-2008

Year	Total # Appeals Received	# Withdrawn By Appellant	# Dismissed (Insufficient Grounds/Fees Not Paid)	# Adjusted (*Joint Rec. & Hearing)	# Sustained	# Decisions Appealed to SMB	# Withdrawn at SMB	# Assessments Adjusted As Result of SMB Ruling
1997	754	220	33	255	246	39	9	5
1998	306	86	1	107	112	90	15	11
1999	150	87	2	32	29	23	4	9
2000	42	16	0	16	10	3	0	0
2001	833	277	42	288	226	176	14	33
2002	280	148	6	61	65	69	23	19
2003	228	48	3	120	57	57	3	17
2004	97	40	0	43	14	21	7	5
2005	699	224	26	288	160	145	6	87
2006	171	38	2	52	79	112	3	9
2007	245	56	62	79	48	103	25	N/A
2008	144	32	3	49	60	55	pending	pending

*Recent changes to *The Cities Act* allowed for an "Agreement to Adjust..." between the Assessor and the Appellant. The agreement no longer has to be ratified by the Board and the result is recorded as "Adjusted".

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Updated: December 4, 2008